

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	:
	:
WORLDCOM, INC., et al.	:
	:
	:
Reorganized Debtors.	:
	:
-----x	
INTERNAL REVENUE SERVICE OF THE	:
UNITED STATES OF AMERICA,	:
	:
Appellant,	:
	:
v.	:
	:
WORLDCOM, INC., et al.	:
	:
	:
Appellees.	:
	:
-----x	

APPELLEE'S RULE 7.1 DISCLOSURE STATEMENT

Pursuant to Federal Rule of Civil Procedure 7.1, the undersigned counsel for Verizon Business Global LLC (“Verizon Business”), successor by merger of the reorganized debtor WorldCom, Inc., certifies that Verizon Business is a wholly-owned subsidiary of Verizon Communications Inc., a publicly traded Delaware corporation with its headquarters in New York.

Dated: Houston, Texas
September 4, 2007

/s/ Alfredo R. Pérez

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CERTIFICATE OF SERVICE

Gayle E. Mitchel, over 18 years of age and not a party to the above-captioned proceeding, hereby certifies that a copy of Appellee's Rule 7.1 Disclosure Statement was served on the following parties in the manner indicated:

/s/ Gayle E. Mitchel

Gayle E. Mitchel

Via Federal Express Next Day Delivery and Electronic Mail

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